

EXHIBIT B

**Summary of PwC's Fees By Individual:
Fifteenth Interim Quarterly Reporting Period
October 1, 2004 thru December 31, 2004**

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total Hours	Total Compensation
William Todd Hutcherson	Audit Senior Manager	11	615	91.0	25,184.3
William Choi	Audit Manager	6	526	68.6	16,237.6
William Bishop	Audit Partner	27	802	71.8	26,233.4
Tom Kalinosky	Audit Specialist/Director	10+	782	47.5	19,139.5
Su-Hua Chao	Audit Associate	5+	292	85.0	11,169.0
Sandra David	Audit Manager	7	526	48.0	11,361.6
Ryan Grady	Audit Senior Associate	3	369	281.3	46,709.9
Robert Eydt	SEC Review Partner	20+	1310	2.0	1,179.0
Peter Woolf	Tax Partner	25	823	20.0	8,958.5
Pamela Reinhardt	Audit Senior Associate	2	332	257.4	38,455.6
Olivia Spencer	SPA Associate	<1	241	97.0	15,195.1
Nina Govic	Audit Senior Associate	4	369	1.0	166.1
Nicholas Stromann	Audit Associate Advisory Senior	1	251	288.2	32,552.2
Michael Sadowski	Associate	3+	440	4.5	1,287.0
Michael McDonnell	Audit Associate	2	251	122.5	13,836.4
Mauren Driscoll	Audit Manager	5	548	105.1	37,436.6
Martin Pretorius	SPA Senior Associate	5	449	48.0	14,008.8
Maria Lopez	Tax Manager	12	526	14.0	4,786.6
Maria J. Afuang	Audit Senior Associate	4	332	186.8	27,907.9
Maged Zeidan	Audit Senior Associate	5+	369	198.0	47,490.3
Leisa Mitchell	Audit Associate	<1	213	1.0	138.5
Lauren Misler	Audit Associate	<1	213	303.5	29,090.48
Kinnari R Kateja	Audit Senior Associate	3	332	263.0	56,755.4
Kevin Sacco	SPA Associate	>1	241	4.5	704.9
Katie E McDermott	Audit Associate	<1	213	18.0	1,725.3
Joseph Daniel Meenan	Audit Associate	1	301	136.5	26,706.2
John Newstead	Audit Senior Manager	10+	689		82,941.8

				185.2	
Jennifer Rowden	Audit Associate	<1	213	9.0	862.7
Herman Schutte	Audit Manager	4	526	329.3	112,587.7
Hazim Ahmad	Audit Senior Associate	4	369	118.0	28,302.3
Hazim Ahmad	Audit Senior Associate	4	369	74.5	17,868.8
Erica Margolius	Audit Associate	<1	213	362.4	34,736.0
Elizabeth F Piepenbring	Office Staff	5	119	2.0	107.1
Edrus Diane Sprouse	Office Staff	4	119	0.2	10.7
Douglas Wright	Audit Associate	>2	251	229.9	37,207.0
Douglas Parker	Audit Senior Manager	10+	615	5.5	1,522.1
Doug Tanner	Audit Partner	8	1310	0.3	176.9
Dipesh Parmar	Audit Associate	1	251	7.5	847.1
Daniel Shields	Audit Manager	4	526	74.0	17,618.4
Bradley Leffler	Audit Senior Manager	9	615	0.5	138.4
Bianca Rodriguez	Audit Associate	<1	213	84.1	8,061.0
Amanda Williams	Audit Associate	<1	213	7.0	671.0
Aimee Stickley	Audit Senior Associate	3	332	12.7	1,897.4
Totals				4,266.3	\$ 859,972.24

**Summary of PwC's Fees By Project Category:
Fifteenth Interim Quarterly Reporting Period
October 1, 2004 thru December 31, 2004**

Project Category	Total Hours	Total Fees
01-Assets Analysis and Recovery		
02-Asset Disposition		
03-Business Operations		
04-Case Administration		
05-Claim Analysis Objection & Resolution (Asbestos)		
06-Claim Analysis Objection & Resolution (Non-asbestos)		
07-Committee, Creditors', Noteholders', or Equity Holders'		
08-Employee Benefits/Pension		
09-Employee Applications, Applicant		
10-Employment Applications, Others		
11-Financing		
12-Fee Applications, Others	94.8	\$14,350.77
13-Financing		
14-Hearings		
15-Litigation and Litigation Consulting		
16-Plan and Disclosure Statement		
17-Relief from Stay Proceedings		
18-Tax Issues		
19-Tax Litigation		
20-Travel- Non-working		
21-Valuation		
22-ZAI Science Trial		
23-ZAI Science Trial-Expenses		
24-Other		
25-Accounting/Auditing	4,266.3	\$859,972.24
26-Business Analysis		
27-Corporate Finance		
28-Data Analysis		
TOTAL:	4,361.1	\$872,323.01

EXHIBIT C

PricewaterhouseCoopers LLP
Summary of Expenses
Fifteenth Interim Reporting Period
October 1, 2004 thru December 31, 2004

Type of Expense	
Transportation	\$23,642.35
Lodging	\$6,091.31
Sundry	\$139.11
Business Meals	\$1,816.52
Grand Total for the Fee Period October 1, 2004 through December 31, 2004	\$31,689.29